EXHIBIT C

McNamee Hosea 6411 Ivy Lane Suite 200 Greenbelt, MD 20770 (301) 441-2420

The Cohen Companies

Statement as of February 28, 2009

Ronald Cohen Management Co. 2701 Tower Okas Blvd. Suite 200 Rockville, MD 20852 Statement No. 103233

Matter ID: 13245-0002 Cohen Properties/ Circuit City Case

Professional Fees			Hours	
1/23/2009	JMG	Teleconference with M. Hollander regarding Circuit City bankruptcy, rent claims.	0.30	120.00
1/26/2009	SLG	Review Circuit City docket, motions filed by landlords in case for immediate payment of administrative claim and court's ruling thereof, begin draft proof of claim and motion for administrative claim.	3.00	570.00
1/26/2009	JMG	Multiple e-mails with M. Hollander regarding the Circuit City claims, conferences with S. Goldberg regarding Admin claim, filing.	0.40	160.00
1/27/2009	SLG	Review e-mails form M. Hollander regarding Order Approving Closing Procedures and respond to same.	0.60	114.00
1/28/2009	CMP	Conference with S. Goldberg regarding administrative claims.	0.20	50.00
1/29/2009	SLG	Prepare Motion, Notice of Motion, Proposed Order, Certificates of Service, Exhibits and file Administrative Claim with the Court, and schedule hearing on same.	0.80	152.00
1/30/2009	CMP	Conference with S. Goldberg regarding local filing procedures.	0.20	50.00
2/3/2009	SLG	E-mail from M. Hollander regarding Circuit City unpaid February rent.	0.30	57.00
2/4/2009	SLG	Review Motion for Orders Approving Bidding and Auction Procedures for Sale of Unexpired Non-Residential Leases. Prepare notes on relevant bid, auction, sale, and cure dates. Prepare e-mail and forward same to M. Hollander.	1.70	323.00
2/4/2009	SLG	Review Language in Motion to Approve Bidding Procedures regarding abandonment of property; Discuss with C. Palik whether we should object on the basis and request admin claim in event of abandonment; Send e-mail to M. Hollander regarding same.	0.20	38.00
2/4/2009	CMP	Review of Bid Procedures; Draft e-mail regarding same.	0.70	175.00

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2/5/2009	JMG	Parison for the control of the contr	0.40	160.00
		Review of multiple e-mails between M. Hollander and S. Goldberg regarding Circuit City Lease/Bankruptcy issues, conference wirh S. Goldberg.	0,10	100.00
2/5/2009	CMP	Review of Notice of Appeal regarding order denting Motion to Compel payment of post-petition rent.	0.20	50.00
2/5/2009	CMP	Review of correspondence regarding resolution of admin rent claim.	0.20	50.00
2/6/2009	SLG	Telephone call with Valaria Desumo regarding Administrative Rent claim; Follow-up e-mail memorializing discussion.	0.30	57.00
2/6/2009	CMP	Review of voicemail from counsel for Circuit City regarding Motion.	0.20	50.00
2/9/2009	SLG	Review and respond to e-mail from F. Dosunmu (counsel for Circuit City) regarding proposed resolution of the administrative rent claim; Send e-mail to M. Hollander in reference to same.	0.20	38.00
2/9/2009	SLG	Review Notice of Filing of Exhibits 2 and 3 to the Motion Approving Bidding Procedures; Motion approving sale of FF&E and Motion to Approve Employee Retention Plan.	0.50	95.00
2/9/2009	SLG	Review Motion for Approval of Bidding Procedures and respond to M. Hollander e-mail regarding Cure Schedule.	0.30	57.00
2/9/2009	JMG	Review of e-mails regarding Admin rent, proposed order.	0.20	80.00
2/9/2009	CMP	Review and download of Motions in case for sale of FF&E, Employee Retention Plan and revised exhibit 3 to bidding procedures; Conference with S. Goldberg regarding same.	0.70	175.00
2/10/2009	SLG	Return telephone call to F. Desunmo, counsel for Circuit City regarding allowance of administrative claim and adjournment of motion for approval of same.	0.20	38.00
2/10/2009	CMP	Review and forward of notices/motions filed in case; Conference with Goldberg regarding same.	0.30	75.00
2/11/2009	SLG	Review Limited Objection to Debtor's Motion for Orders Approving Bidding Procedures. E-mail to M. Hollander regarding filing of Joinder to Objection.	0.40	76.00
2/11/2009	SLG	Draft Joinder to Limited Objection to Debtor's Motion for Orders Approving Bidding Procedures and Auction Procedures; Forward same to M. Hollander for review; File same with the Court and prepare same for service.	1.30	247.00
2/11/2009	SLG	Telephone call to judge's courtroom clerk and courtroom	0.20	38.00

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		deputy regarding appearance at hearing on 2/13 on Motion for Order Approving Bidding Procedure; Follow-up call to the clerk's office to obtain dial in number; Send dial-in-number to M. Hollander.		
2/11/2009	CMP	Download, review and forward multiple filings in Circuit City case to Goldberg.	0.50	125.00
2/12/2009	SLG	Review Agenda for hearing on 2/13. Forward same to M. Hollander.	0.10	19.00
2/12/2009	SLG	Review Memorandum Opinion on payment of November stub rent; Forward same to M. Hollander.	0.30	57.00
2/12/2009	CMP	Review of 2-13 Agenda; Forward same to S. Goldberg; Review and forward of additional filings.	0.30	75.00
2/12/2009	CMP	Review of Memorandum Opinion regarding stub rent; Forward same to S. Goldberg; Review of other notices; Forward same to S. Goldberg.	0.50	125.00
2/13/2009	SLG	Listen to hearing on Circuit City's Motion to Approve bidding procedures. Meeting with C. Palik regarding hearing.	0.60	114.00
2/13/2009	SLG	E-mail to Folarin Dosunmo to confirm that hearing on Motion for Approval of Admin claim will be adjourned.	0.10	19.00
2/13/2009	CMP	Listen to hearing on bid procedures.	0.80	200.00
2/13/2009	CMP	Draft e-mail to M. Hollander regarding bid procedures motion hearing; Review and reply to response from M. Hollander.	0.40	100.00
2/16/2009	SLG	Telephone call with counsel for Circuit City regarding adjournment of the March 3, 2009 hearing on Motion for Approval of Admin Claim. Follow-up e-mail to Folarin Dosunmu regarding adjournment of March hearing on Motion.	0.20	38.00
2/16/2009	CMP	Review and forward of fillings.	0.40	100.00
2/18/2009	SLG	Review and respond to e-mail regarding adjournment of the March 3, 2009 hearing on Motion for Administrative Claim.	0.10	19.00
2/18/2009	CMP	Review and forward notices and other filings in Circuit City case to S. Goldberg.	0.40	100.00
2/19/2009	CMP	Review of Notice of February Bid Deadline; Confirm status of Rockville Store; Draft e-mail to S. Goldberg regarding same.	0.40	100.00

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2/20/2009	СМР	Review and reply to e-mails from Cohen.	0.20	50.00
2/23/2009	CMP	Review of filings in Circuit City; Forward pertinent items to Goldberg.	0.20	50.00
2/24/2009	SLG	Telephone call with counsel for circuit city regarding hearing on Motion for Administrative Claim, scheduled for April 28, 2009.	0.20	38.00
2/24/2009	CMP	Download, review and forward to S. Goldberg copies of relevant pleadings/notices.	0.20	50.00
2/24/2009	CMP	Review of e-mail regarding adjournment of hearing on administrative expenses.	0.20	50.00
2/25/2009	SLG	E-mail to M. Hollander with draft Notice of Service of Pleadings and Papers for pro-se filing in Ritz camera case.	0.10	19.00
2/25/2009	SLG	Review e-mail from M. Hollander regarding GOB sale banner; Discuss with C. Palik.	0.20	38.00
2/25/2009	CMP	Review of docket entries; Reply to same.	0.20	50.00
2/26/2009	CMP	Review and reply to e-mails from M. Hollander regarding damage to building; Reply to same.	0.20	50.00
2/26/2009	CMP	Telephone call with M. Hollander regarding damage to building.	0.30	75.00
2/26/2009	CMP	Draft letter to debtor and liquidation agent regarding case.	0.90	225.00
2/27/2009	CMP	Finalize letter; Forward to M. Hollander; Edit and prepare same for mailing; Review of estimate of damage.	0.60	150.00
2/27/2009	CMP	Review, download and/or forward relevant orders in case; Review and reply to e-mails with M. Hollander regarding same.	0.20	50.00
			Sub-total Fees:	5,181.00
Expenses				
1/26/2009		PACER Search Fee.		23.92
1/28/2009		FedEx.		28.38
1/30/2009		PACER Search Fee.		9.52
2/2/2009		Copies.		558.60
2/2/2009		Copies.		0.40

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2/2/2009	Copies.		300.00
2/2/2009	Postage.		133.65
2/4/2009	Copies.		1.00
2/11/2009	PACER Search Fee.		8.08
2/13/2009	PACER Search Fee.		0.08
2/25/2009	PACER Search Fee.		0.48
2/26/2009	PACER Search Fee.		2.40
2/26/2009	PACER Search Fee.		0.08
2/28/2009	West/Lexis Legal Research Charges.		0.61
		Sub-total Expenses:	1,067.20

Previous Balance Due: 0.00

Total Current Fees: 5,181.00

Total Current Expenses: 1,067.20 Interest on Past Due Balance: 0.00

Total Current Billing: 6,248.20
Total Payments: 0.00

Total Now Dues 6,248.20

Thank You!
Terms: Net Due Upon Receipt
Please Include Matter ID Number with Remittance

McNamee Hosea 6411 Ivy Lane Suite 200 Greenbelt, MD 20770 (301) 441-2420

The Cohen Companies

Statement as of March 31, 2009

Ronald Cohen Management Co. 2701 Tower Okas Blvd. Suite 200 Rockville, MD 20852 Statement No. 103244

Matter ID: 13245-0002

Cohen Properties/ Circuit City Case

Professional	Fees	Hours		
3/3/2009	CMP	Review of docket entry continuing hearing; Draft e-mail to M. Hollander regarding same.	0.20	50.00
3/4/2009	CMP	Review and reply to e-mail from M. Hollander regarding status of lease rejection; Reply with information regarding calculation of rejection damages.	0.30	75.00
3/4/2009	CMP	Review of Cure Schedule; Draft e-mail to M. Hollander forwarding same.	0.20	41.00
3/4/2009	CMP	Review of rejection Notice; Conference with S. Goldberg regarding same; Draft e-mail to M. Hollander regarding deadlines and ability to object.	0.50	125.00
3/6/2009	CMP	Review of docket; Draft e-mail to client regarding same.	0.20	50.00
3/6/2009	CMP	Review of e-mail from M. Hollander; Reply to same.	0.20	50.00
3/9/2009	CMP	Review of docket; Draft e-mail to M. Hollander regarding status of case.	0.20	50.00
3/10/2009	SLG	Draft and file Limited Objection to Notice of Rejection of Unexpired Leases and Abandonment of Personal Property.	0.70	133.00
3/10/2009	CMP	Telephone call with M. Hollander regarding status of other objections to abandonment.	0.20	50.00
3/10/2009	CMP	Research regarding limitations on Debtor's ability to abandon and entitlement to administrative claims for clean-up, damage costs.	2.20	550.00
3/12/2009	SLG	E-mail to counsel for Circuit City seeking consensual resolution of Limited Objection to Notice of Rejection and Abandonment of Property.	0.20	38.00
3/12/2009	SLG	Telephone call with counsel from Circuit City regarding 3/13 hearing on Limited Objection to Notice of Rejection of Real Property Leases and Abandonment of Personal Property.	0.20	38.00

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3/12/2009	CMP	Draft e-mail to client regarding status of case.	0.20	50.00
3/13/2009	CMP	Review of e-mail from Hollander; Download and forward agenda; Forward same to client.	0.30	75.00
3/19/2009	JMG	Teleconference with M. Hollander in preparation for teleconference with him and Ron regarding Bessler/Chev Chase case.	0.30 y	120.00
3/25/2009	CMP	Review of e-mails from Hollander; Reply to same.	0.60	150.00
			Sub-total Fees:	1,645.00
Expenses				
3/10/2009		PACER Search Fee.		0.08
3/12/2009		PACER Search Fee.		0.32
3/12/2009		PACER Search Fee.		0.16
3/31/2009		West/Lexis Legal Research Charges.		0.88
		5	Sub-total Expenses:	1.44
	· · · ·	Prev	lous Balance Due:	6,248.20
		Т	otal Current Fees:	1,645.00
			Current Expenses:	1.44
			Past Due Balance:	0.00
		To	tal Current Billing:	1,646.44
			Total Payments:	0.00

Thank You|
Terms: Net Due Upon Receipt
Please Include Matter ID Number with Remittance

Total Now Due: 12

McNamee Hosea 6411 Ivy Lane Suite 200 Greenbelt, MD 20770 (301) 441-2420

The Cohen Companies

Statement as of April 29, 2009

Ronald Cohen Management Co. 2701 Tower Okas Blvd. Suite 200 Rockville, MD 20852 Statement No. 0

Rockville, MI	D 20852				
Matter ID: 13245-0002 Cohen Properties/ Circuit City Case					
Professiona	Fees		Hours		
4/3/2009	CMP	E-mail with Michael Hollander.	0.20	50.00	
4/8/2009	JMG	Teleconference with M. Hollander regarding Chase default, purchase of note and related issues.	0.30	120.00	
4/14/2009	CMP	Review and reply to e-mails from Hollander and attorney for Circuit City.	0.20	50.00	
4/22/2009	CMP	Review of Court Docket regarding filings 4/3/09 to 4/22/09 for administrative and or rejection rent claims.	0.70	175.00	
4/23/2009	CMP	Review and reply to e-mail from client regarding status of filing of claims.	0.40	100.00	
4/24/2009	CMP	E-mails with M. Hollander regarding claims filings in Circuit City.	0.20	50.00	
4/26/2009	CMP	Review of agenda to conform adjournment of hearing on admin expenses to 5/28.	0.20	50.00	
4/26/2009	CMP	Research of case law in support of motion for approval of administrative rent claim.	2.20	550.00	
1/27/2009	CMP	Revise Motion for Approval of Administrative Expense Claims.	1.60	400.00	
1/27/2009	CMP	Review of Lease Documents and Calculate Rejection Damage Claim; Prepare worksheet for calculation of damage claim.	1.40	350.00	
1/28/2009	CMP	Draft e-mails to Kristen Dean and Michael Hollander regarding taxes; Reply to same.	0.50	125.00	
1/28/2009	CMP	Edit/Revise Claim Worksheet; Research on application of 506(b)(2); Edit Motion for Approval of Administrative Expense Claim.	1.20	270.00	
/29/2009	CMP	Revise and finalize Proof of Claim based upon lease commencement; Draft e-mail to Dean and Hollander forwarding same.	1.00	225.00	
4/26/2009 4/27/2009 4/27/2009 4/28/2009	CMP CMP CMP	Circuit City. Review of agenda to conform adjournment of hearing on admin expenses to 5/28. Research of case law in support of motion for approval of administrative rent claim. Revise Motion for Approval of Administrative Expense Claims. Review of Lease Documents and Calculate Rejection Damage Claim; Prepare worksheet for calculation of damage claim. Draft e-mails to Kristen Dean and Michael Hollander regarding taxes; Reply to same. Edit/Revise Claim Worksheet; Research on application of 506(b)(2); Edit Motion for Approval of Administrative Expense Claim. Revise and finalize Proof of Claim based upon lease commencement; Draft e-mail to Dean and Hollander	2.20 1.60 1.40 0.50 1.20		